

Tax Administration Series on OECD and other Advanced and Emerging Economies (TAS) - Organisation for Economic Cooperation and Development



Objective and features

1. Objective

The tool aims to share information that will facilitate dialogue among tax officials on important tax administration issues which may also help identify opportunities to improve the design and administration of their systems.

2. Institutional coverage

National governments.

3. Technical coverage

TAS reports provide a comprehensive assessment of aspects of tax systems, and their administration and performance. The assessment covers the following:

- Institutional arrangements for tax administration
- Organization of revenue bodies
- Human resources management
- Resources of national revenue bodies
- Operational performance of revenue bodies
- Legislative administrative frameworks for tax administration.

4. Application method

Self-assessment. The data captured through ISORA is to be treated as self-assessment by tax administration officials in the country.

Methodology



5. Methodology

Before 2016, a paper-based questionnaire was emailed to tax administration officials in partner countries, comprising questions on tax administration. Since 2016, national-level tax collection information and other data on tax administration have been captured through RA-FIT (Bo5) online portal using ISORA. The 2018 ISORA had around 850 data points. Recommendations are not given as part of the report, but good practices may be highlighted sometimes.

The OECD TAS 2019 report contained examination and commentary on tax administration performance and trends up to end of FY2017, ten articles authored by tax administrations that provide a range of topical issues on tax administration, and all the data tables that form the basis of the analysis in the report, as well as details of the administrations that participated in the report preparation.

6. Benchmarking system

A narrative description of tax administration systems and practices of various countries is provided.

7. Linkage to PEFA framework

The tool is broadly associated with two PEFA performance indicators - revenue administration (PI-19) and accounting for revenue (PI-20).

8. Complementarity with PEFA framework

By exploring how comparable countries have structured their tax administration and their performance, TAS may be used as an input to design tax collection improvement reforms.

Development and use

9. Development and coordination

The Forum on Tax Administration (FTA) was created in 2002 and comprises tax administration officials from all OECD and G20 countries. Tax systems across countries varied in terms of organizational setup, degree of autonomy, and responsibilities of tax organizations. The FTA hence commenced the Tax Administration Series (TAS) in 2004 to compile tax administration systems of various countries. Since then, the publication has grown in terms of coverage, influence, and importance.

Similar publications were being made by other organizations by circulating surveys to capture information on revenue administration. To streamline the individual efforts by organizations, the International Survey on Revenue Administration (ISORA) was launched in 2016. ISORA questionnaire has since replaced the multiple data collection instruments in use, provided a consolidated approach, and facilitated better comparison between different tax administrations. The ISORA partners decided to simplify the survey starting with the ISORA 2020 edition.

ISORA, the underlying survey for TAS reports, is a result of collaboration and partnership between International Monetary Fund (IMF), Inter-American Centre of Tax Administrations (CIAT), Intra-European Organization of Tax Administrations (IOTA), and Organisation for Economic Co-operation and Development (OECD). Prior to the ISORA partnership, all four organizations collected data from member tax administrations through separate surveys with duplications both across respondents - due to multiple membership - and survey design and administration. The ISORA partnership has resulted in reduced compliance costs for tax administrations and increased data quality through harmonization of definitions and systematic quality checks. Since 2018, the Asian Development Bank (ADB) has collaborated with the four ISORA partners, supported the data collection process, and used the ISORA data for its own tax administration publication.

10. Assessment management

Data for the TAS reports is provided by tax administration officials of partner countries through ISORA on an online portal, who also review the content and validate the data. Country officials also contribute to the report by writing articles providing their views on a range of topical issues on tax administration. The work on presentation of data and drafting of the publication is done by staff of FTA Secretariat in OECD.

The main steps in the ISORA process are as follows:

1. Questionnaire design and administration. The questionnaire is designed/revised by the ISORA partners based on previous survey experience, in tandem with the need to probe emerging tax administration issues. The questionnaire is then administered via an online platform incorporating validation rules to ensure completeness and internal consistency of country responses.
2. Data collection. Participating countries are given controlled access to the data collection platform. Countries can access documentation covering concepts, definitions, and general guidelines to complete the survey. The ISORA partners provide further support to countries while data is being collected by answering ad-hoc queries and providing additional guidelines should the need arise.
3. Data review. The data provided by tax administrations is reviewed by ISORA partners and feedback is provided to the participants.
4. Data release and dissemination. The data are made available in aggregate for public use and at an administration-level to participating administrations and partners.
5. Analysis and publication. ISORA partners produce reports and papers that draw on the data analysis from the survey.

Custodian quality assurance procedures apply. As part of preparing the TAS reports, data captured through the ISORA is validated by OECD officials twice at different stages of drafting the report.

11. Uses by the government and members of the PFM community

TAS reports may be used as an input to design reforms for identified weaknesses in tax administration through comparison with the good practices being followed in countries globally. TAS enables the comparison of tax administration systems and performance of all the participating countries.

12. Sequencing with other tools

TAS exercise may be followed up with tools for tax administration diagnostic that focus on identifying weaknesses in tax administration, such as Tax Diamond (Bo7) and TADAT (Bo2).

13. PFM capacity building

No PFM capacity development function is envisaged for the tool.

14. Tracking of changes and frequency of assessments

TAS is not designed to track changes. TAS reports are published every two years. From 2020 onward, a simplified survey will be carried out annually. A supplementary survey (covering some of the data that was removed from the annual survey) will be carried out every four years. TAS reports will be published on an annual basis from 2021.

15. Resource requirements

Staff costs of the FTA Secretariat are included as part of the overall work done by FTA Secretariat in tax administration. A six-month period was given to the countries to complete ISORA 2018. A resource person from FTA Secretariat assists the country officials in completing the ISORA. The number of country officials involved in completing the ISORA varies among countries. A few country officials have also drafted articles that were included in the 2019 report. In a number of countries, representatives from multiple institutions are involved in completing the survey.

Transparency



16. Access to methodology

A guide to complete the survey forms of ISORA and explanation of related definitions is [available](#) in the publication/links section.

17. Access to assessment results

All the previous reports in the tax administration series are [available](#).